IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

THURSDAY, THE 21ST DECEMBER 2006 / 30TH AGRAHAYANA 1928

WP(C).No. 34069 OF 2006(E)

PETITIONER:

FRESH ICIE CREAMS, DIVYA PRABHA, MARAPPALAM, PATTOM, THIRUVANANTHAPURAM., REP. BY ITS PROPRIETOR S. BALASUBRAMANI.

BY ADV. SRI.ANIL K.NARENDRAN

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS), DEPARTMENT OF COMMERCIAL TAXES, THIRUVANANTHAPURAM.

2. THE ASSISTANT COMMISSIONER (ASSESSMENT), SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES, THIRUVANANTHAPURAM.

3. THE TAHSILDAR (RR), THIRUVANANTHAPURAM.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

W.P.(C) 34069/2006

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DATED THIS, THE 21ST DAY OF DECEMBER, 2006.

J U D G M E N T

Ext. P2 to P4 are modified assessment orders passed pursuant to the appellate order against which petitioner has preferred Exts. P5 to P7 appeals along with stay petitions Exts.P8to P10. His grievance is that those stay applications are not yet disposoed of. However, it is admitted that Exts.P11 to P13 orders are subsequently passed by the assessing officer.

2. Heard both sides. In the facts and circumstances, there will be a direction that in case petitioner pays an amount of Rs. 10 lakhs (ten lakhs) in two equal monthly installments, further proceedings pursuant to Ext.P14 shall stand stayed till the appeals are disposed of. The first of such installments shall be made on 15.1.2007 and the subsequent installment on 15.2.2007. In case of any default committed by the petitioner in payment of the amount as aforesaid, he will loose the benefit of this order.

The writ petition is disposed of as above.

P.R. RAMAN,
(JUDGE)

knc/-